

Line 28**Tax**

Do you want the IRS to figure your tax for you?

☐ **Yes.** See **Pub. 967** for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.

☐ **No.** Use the Tax Table on pages 58–63 to figure your tax unless you are required to use **Form 8615** (see page 36), or the **Qualified Dividends and Capital Gain Tax Worksheet** (see page 34). Also include in the total on line 28 any of the following taxes.

Tax From Recapture of Education Credits. You may owe this tax if (a) you claimed an education credit in an earlier year **and** (b) you, your spouse if filing jointly, or your dependent received in 2003 either tax-free educational assistance or a refund of

Standard Deduction Chart for People Born Before January 2, 1939, or Who Were Blind—Line 24

Do not use this chart if someone can claim you, or your spouse if married filing jointly, as a dependent. Instead, use the worksheet below.

Enter the number from the box on line 23a of Form 1040A



Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN enter on Form 1040A, line 24 . . .
Single	1 2	\$5,900 7,050
Married filing jointly or Qualifying widow(er) }	1 2 3 4	\$10,450 11,400 12,350 13,300
Married filing separately	1 2 3 4	\$5,700 6,650 7,600 8,550
Head of household	1 2	\$8,150 9,300

Standard Deduction Worksheet for Dependents—Line 24*Keep for Your Records*

Use this worksheet **only** if someone can claim you, or your spouse if married filing jointly, as a dependent.



1.	Add \$250 to the amount from Form 1040A, line 7. Enter the total	1.	<input type="text"/>
2.	Minimum standard deduction	2.	750.00
3.	Enter the larger of line 1 or line 2	3.	<input type="text"/>
4.	Enter the amount shown below for your filing status.		
	• Single or married filing separately—\$4,750		
	• Married filing jointly or qualifying widow(er)—\$9,500		
	• Head of household—\$7,000	4.	<input type="text"/>
5.	Standard deduction.		
	a. Enter the smaller of line 3 or line 4. If born after January 1, 1939, and not blind, stop here and enter this amount on Form 1040A, line 24. Otherwise, go to line 5b	5a.	<input type="text"/>
	b. If born before January 2, 1939, or blind, multiply the number on Form 1040A, line 23a, by: \$950 (\$1,150 if single or head of household)	5b.	<input type="text"/>
	c. Add lines 5a and 5b. Enter the total here and on Form 1040A, line 24	5c.	<input type="text"/>